

**CITY OF BRECKENRIDGE**  
**2022-2023 BUDGET CALENDAR**

Assumes above No New Revenue Tax Rate

AND

Adopted Rate does not Exceed Voter-Approval Tax Rate

- May 4** Receive Preliminary Totals for property valuations from Central Appraisal District
- May 10** Finance review of revenue begins
- May 20** Budget worksheets due from department directors
- May 20** Review revenue projections – City Manager, Finance Director
- June 1 -3** Budget meetings with City Manager and department directors.
- June 2** Post notice of budget workshop
- June 7** 1st review of budget with City Manager, Finance Director, Departments
- June 9** Council Budget Workshop. 1<sup>st</sup> Preliminary draft of budget presented to Council.
- June 16** 2<sup>nd</sup> review of budget with City Manager, Finance Director, Other Directors
- June 16** Review budget with Finance Committee to allow for feedback from budget workshop held on June 9<sup>th</sup>.
- July 25** Receive certified tax roll from Central Appraisal District
- July 28** File a copy of complete budget with City Secretary and post on website. **(Must be 30 days prior to the tax rate adoption and 16 days prior to hearing on budget. – Earliest date to adopt the tax rate will be September 1)** **The filed budget must contain a special cover page if the budget will raise more total property taxes than the previous year.**  
**Local Government Code Sec. 102.005.** PROPOSED BUDGET FILED WITH MUNICIPAL CLERK; PUBLIC INSPECTION.
- (a)** The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year.
  - (b)** A proposed budget that will require raising more revenue from property taxes than in the previous year must contain a cover page with the following statement in 18-point or larger type: "This budget will raise more total property taxes than last year's budget by (insert total dollar amount of increase and percentage increase), and of that amount (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll) is tax revenue to be raised from new property added to the tax roll this year."
  - (c)** The proposed budget shall be available for inspection by any person. If the municipality maintains an Internet website, the municipal clerk shall take action to ensure that the proposed budget is posted on the website.
- August 2** Designated officer or employee must submit the no-new-revenue and voter approval tax rates to City Council. Post the calculated no-new-revenue, voter-approval tax rates

## 2022-2023 BUDGET CALENDAR, cont'd

and debt information on home page of website. (Texas Tax Code § 26.04(e) and § 26.04(d-3))

- August 2** Council vote on maximum proposed tax rate (Must be roll call vote)
- August 9** Finance Director will publish notice of budget public hearing. Note that the notice may not be published earlier than the 30th day before the hearing. The budget hearing notice must contain specific information about property tax increases. TEX. LOC. GOV'T CODE §102.0065(d)
- August 23** last day to publish notice of budget hearing. TEX. LOC. GOV'T CODE § 102.0065 (not later than 10th day before the budget hearing).
- August 30** **Special Meeting - Public hearing on the proposed budget and Ordinance adopting the budget by roll call vote. A quorum of the City Council must be present.**
- September 6** **Pass ordinance adopting 2022-2023 Budget filed with City Secretary Public hearing on the proposed tax rate and Ordinance adopting the tax rate by roll call vote, and “ratify the tax” increase. A quorum of the City Council must be present.**
- September 30** Last day to adopt tax rate that is equal to or less than the voter approval tax rate